

## **IN THE ABSTRACT:**

Please amend the abstract of the disclosure, as shown below, in which deleted terms are indicated with strikethrough and/or double brackets, and added terms are indicated with underscoring.

### **ABSTRACT OF THE DISCLOSURE**

~~The present invention provides a steering handle for a vehicle, in which no burden is imposed on a driver's arms and wrists during operation of the steering handle.~~ In ~~[[the]]~~ a steering handle ~~[[23]]~~ grasped and rotated by both hands of a driver, an axis ~~[[Ls]]~~ of a steering shaft included in the steering handle is inclined so as to be higher in level in a forward direction of a vehicle body, and a left grip ~~[[24L]]~~ grasped by a left hand and a right grip ~~[[24R]]~~ grasped by a right hand are rotatable in opposite directions about an axis ~~[[Lg]]~~ perpendicular to the axis ~~[[Ls]]~~ of the steering shaft. ~~[[Thus]]~~ Accordingly, an upper half of the driver's body sitting on a seat and leaning backwards and a plane of rotation of the steering handle ~~[[23]]~~ are substantially parallel to each other, thereby ensuring that the driver can rotate the steering handle ~~[[23]]~~ without stretching and withdrawing his or her arms. Moreover, when the steering handle ~~[[23]]~~ is rotated, the driver's wrists can be prevented from being twisted unnaturally, leading to an easy steering operation.